

HOUSE BILL No. 1658

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12.

Synopsis: Sustainable building property tax deduction. Authorizes a county fiscal body to adopt an ordinance providing a deduction from the assessed value of a newly constructed building or a rehabilitated building that is certified to meet the LEED (Leadership in Energy and Environmental Design) silver rating under the rating systems of the U.S. Green Building Council. Requires the ordinance to specify the amount of the deduction. Authorizes the Indiana economic development corporation to adopt rules allowing the corporation to give priority to economic development projects that meet or surpass LEED standards.

Effective: July 1, 2007.

Austin, Wolkins, Dvorak, Pierce

January 23, 2007, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1658

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-12-36, AS AMENDED BY P.L.214-2005,
2 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2007]: Sec. 36. (a) A person who receives a deduction
4 provided under section 26, 29, 33, 34, 34.5, ~~or 38~~, **or 44** of this chapter
5 for a particular year and who remains eligible for the deduction for the
6 following year is not required to file a statement to apply for the
7 deduction for the following year.

8 (b) A person who receives a deduction provided under section 26,
9 29, 33, 34, 34.5, ~~or 38~~, **or 44** of this chapter for a particular year and
10 who becomes ineligible for the deduction for the following year shall
11 notify the auditor of the county in which the real property or mobile
12 home for which the person received the deduction is located of the
13 person's ineligibility before March 31 of the year for which the person
14 becomes ineligible.

15 (c) The auditor of each county shall, in a particular year, apply a
16 deduction provided under section 26, 29, 33, 34, 34.5, ~~or 38~~, **or 44** of
17 this chapter to each person who received the deduction in the preceding

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year unless the auditor determines that the person is no longer eligible for the deduction.

SECTION 2. IC 6-1.1-12-44 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 44. (a) As used in this section, "LEED silver rating" means the silver rating awarded under the Leadership in Energy and Environmental Design rating systems developed for newly constructed and rehabilitated buildings by the U.S. Green Building Council.

(b) As used in this section, "office" means the office of energy and defense development.

(c) As used in this section, "qualified real property" means a newly constructed building or a rehabilitated building that is determined by the office to meet the LEED silver rating.

(d) An ordinance may be adopted by a county fiscal body to provide that a deduction applies to the assessed value of qualified real property located in the county. An ordinance adopted under this section must specify the amount of the deduction that may be applied to the assessed value of qualified real property located in the county for the appropriate year of assessment. An ordinance adopted under this subsection applies to the assessment year beginning after December 31 of the year in which the ordinance is adopted.

(e) Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by this section must file a certified statement in duplicate, on forms prescribed by the department of local government finance, and a copy of the certificate of approval issued to the property owner under subsection (f) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. The person must file the statement between March 1 and June 11, inclusive, of the assessment year. The person must file the statement in each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, the county auditor shall allow the deduction.

(f) The office, upon application by a property owner, shall determine whether a newly constructed or rehabilitated building qualifies for a deduction provided by this section. A property

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owner must submit to the office proof that the building meets the appropriate LEED silver rating and any other information that the office needs to approve or deny the application. If the office determines that a building qualifies for a deduction, the office shall approve the property owner's application and provide a certificate of approval to the property owner. The office shall prescribe the form and manner of the approval process required by this subsection.

(g) If the office receives an application for certification before May 11 of the assessment year, the office shall determine whether the building qualifies for a deduction before June 11 of the assessment year. If the office receives an application for certification before May 11 of the assessment year and fails to make a determination under this subsection before June 11 of the assessment year, the application is considered approved.

(h) A denial of a deduction claimed under this section may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township assessor, county property tax assessment board of appeals, or department of local government finance.

SECTION 3. [EFFECTIVE JULY 1, 2007] (a) The office of energy and defense development may adopt rules under IC 4-22-2 to implement IC 6-1.1-12-44, as added by this act.

(b) This SECTION expires January 1, 2010.

SECTION 4. [EFFECTIVE JULY 1, 2007] (a) The Indiana economic development corporation may adopt rules granting priority to economic development projects that include buildings that meet or surpass the standards of the leadership in energy and environmental design ratings systems developed by the U.S. Green Building Council.

(b) This SECTION expires January 1, 2010.

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